

B 210A (Form 210A) (12/09)

**United States Bankruptcy Court
Southern District of New York**

In re Lehman Brothers Holdings Inc., et al., Debtors.

Case No. 08-13555 (JMP)

(Jointly Administered)

In re Lehman Brothers Special Financing Inc., Debtor

Case No. 08-13888(JMP)

To the Debtors and the Bankruptcy Court:

PARTIAL TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a). Transferee and Transferor hereby give evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this evidence and notice. Transferor waives its right to raise any objection to the transfer of the claim to Transferee, and Transferor waives its right to receive notice pursuant to Rule 3001 (e), Fed. R. Bankr. P. of the transfer of the claim. Transferor consents to the substitution of Transferor by Transferee for all purposes in the above referenced bankruptcy cases with respect to the claim, including without limitation, for voting and distribution purposes. Transferor stipulates that an order of the Bankruptcy Court may be entered without further notice to Transferor transferring the claim to Transferee and recognizing Transferee as the sole owner and holder of the claim. Transferor hereby directs that all payments, distributions, notices and communications in respect of or with respect to the claim be made to Transferee.

JPMorgan Chase Bank, N.A.

Name of Transferee

Name and Address where notices to transferee should be sent:

JPMorgan Chase Bank, N.A.
c/o J.P. Morgan Securities LLC
Mail Code: NY1-M138
383 Madison Avenue – Floor 37
New York, New York 10179
ATTN: Jeffrey L. Panzo

Last Four Digits of Acct #: _____

Name and Address where transferee payments should be sent (if different from above):

Phone: _____
Last Four Digits of Acct #: _____

Waterstone Market Neutral Master Fund, Ltd.

Name of Transferor

Court Claim # (if known): 28104

Amount of Claim as Allowed: \$826,484,029.00

Amount of Claim Transferred: \$8,137,000.00

Date Claim Filed: September 22, 2009

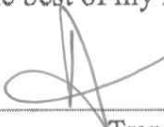
Debtor: Lehman Brothers Special Financing Inc.

Phone: _____

Last Four Digits of Acct #: _____

I declare under penalty of perjury that the information provided in this notice is true and correct
to the best of my knowledge and belief

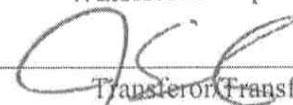
Andrew C. Faherty
Authorized Signatory

By: 

Transferee/Transferee's Agent

Date: 12/31/2012

Waterstone Capital Management, L.P.

By: 

Transferor/Transferor's Agent

Date: 12/31/2012

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 & 3571.
Jeffrey C. Erb
General Counsel

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Phone: _____
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Name of Transferor

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Amount of Claim Transferred: \$8,137,000.00

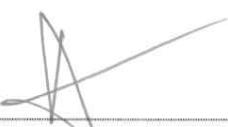
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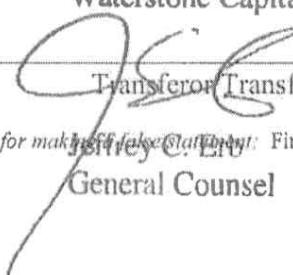
I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

By: 

Andrew C. Faherty
Authorized Signatory
Transferee/Transferee's Agent

Date:

12/31/2012

By: 

Waterstone Capital Management, L.P.

Jeffrey C. Liu
Transferor/Transferor's Agent

Date:

12/31/2012

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Jeffrey C. Liu
General Counsel